

2002 PROCEDURAL QUESTIONS



Area Distribution Centers Quick Reference Guide



Department of the Treasury
Internal Revenue Service

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➤ ***Any questions that are not answered in this document should be directed to Customer Service at 1-800-829-1040 for assistance unless otherwise directed by management.***

1. I already filed my return and now I received another Form W-2. What should I do?

Operator response:

You should file an amended return after the original has been processed, or before April 15th, which ever is earliest. The form you use to correct the Form 1040, 1040A, or 1040EZ is Form 1040X (Amended U.S. Individual Income Tax Return).

2. Can I file an amended return electronically?

Operator response:

No, an amended return must be filed on a paper Form 1040X (Amended US Individual Income Tax Return).

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3. How can I collect child support from my ex-spouse?

Operator response:

You must contact your local child support agency.

4. Is child support a deduction? (Or taxable income)

Operator response:

No, I can send you Publication 504 (Divorced or Separated Individuals), Publication 501 (Exemptions, Standard Deductions and Filing Information) and Publication 525 (Taxable and Non-taxable Income) for more information. For further questions, you may call Customer Service for assistance. (1-800-829-1040)

AMENDED RETURN

CHILD SUPPORT

5. Where can I write if I have a comment or complaint?

Operator response:

Formal written comments or complaints may be directed to our National Office:
INTERNAL REVENUE SERVICE / CUSTOMER SERVICE
1111 CONSTITUTION AVE NW
WASHINGTON, DC 20224

6. How do I change my address?

Operators response:

You will need to complete a Form 8822 (Change of Address). I can send you that form. If you wish, you may mail a written request to the address you send your tax return. Please include your name, social security number (include spouses name and social security number, if joint), along with the old address and the new address.

7. I need a copy of my tax return. How do I obtain one?

Operator Response:

Exact copies of tax returns can be requested with a Form 4506 (Request for Copy or Transcript of Tax Form). There is a \$23 fee for this service. Tax account/tax return transcripts (often referred to as Letter 1722) for student loans or home mortgage purposes, may be obtained free of charge by calling 1-800-829-1040. Some local IRS offices may have the ability to print out this information. You may wish to visit an office in your area. I can send you a Form 4506 if you would like to obtain an exact copy or transcript by mail.

8. Can I pay my taxes with a credit card?

Operator response:

The IRS accepts credit card payments for balance due for individuals who electronically file their 1040 return. This includes Telefile, IRS E-file through a practitioner and E-file using your personal computer and commercial software. The IRS has contracted with private sector companies to process these transactions. These companies will charge you a small transaction fee. After electronically filing your tax return, you may call 1-888-2PAY-TAX (1-888-272-9829) and enter jurisdiction number 1040, your credit card number and its expiration date, and your taxpayer ID number. This will allow you to use your credit card (Master Card, American Express and Discover) to pay your balance due. If you need further assistance, call 1-800-829-1040, or see your tax instruction booklet for information.

COMPLAINTS

CHANGE OF ADDRESS

COPY OF RETURN

CREDIT CARD

9. What is the standard deduction for 2001?

Operator response:

I can send you the instructions for the Form 1040 or Publication 501 (Exemptions, Standard Deductions and Filing Information). If you have further questions, you will need to call Customer Service at 1-800-829-1040.

10. Can you send me Form 8109 for my deposits?

Operator response:

- **PRE-PRINTED COUPONS** – If you need pre-printed coupons, I will be glad to transfer your call to a technical clerk who will take the order if you have your identification number available.
- **BLANK COUPONS** – We do not supply blank deposit coupons at this location. Let me give you our Customer Service number, 1-800-829-1040; they will be able to assist you.
- **TAX PRACTITIONER** – If you need blank coupons to make deposits for your clients, you must contact Customer Service. They can discuss the appropriate methods of handling this situation. You can arrange to have your clients' preprinted coupon books mailed directly to you.

All callers requesting 8109's should be asked if they are aware of the electronic deposit requirement. If they are not, refer them to the EFTPS telephone number (1-800-945-8400 or 1-800-555-4477). Also, send Publication 966 (EFTPS – Answers to Most Commonly Asked Questions) and either Form 9779 (Business Enrollment Form) or Form 9783 (Individual Enrollment Form).

**11. I need to change my name on my Employer Identification Number.
What form do I need?**

Operator response:

Businesses wanting to change their name on their identification number should write a letter requesting the change to their appropriate Service Center, Entity Control Unit. Include the following:

- Identification Number
- New business name and old business name
- Contact person name and telephone number

The owner of the company or an authorized individual should sign the letter requesting the change. They should include their company title. You should **NOT** submit a new Form SS-4 (Application for Employer Identification Number).

DEDUCTIONS

DEPOSIT COUPONS

EMPLOYER ID NUMBER

12. How do I request approval to file my informational forms electronically?

Operator response:

I can send you Publication 1220 (Specifications for Filing Forms 1098, 1099 Series, 5498 and W-2G Magnetically or Electronically). The application Form 4419 (Application for Filing Information Returns Magnetically or Electronically) is in this publication. If you have specific questions on magnetic or electronic filing, you may call the information reporting call site at 304-263-8700 between 8:30 AM and 4:30 PM Eastern Standard Time.

13. Will an IRS office electronically file my return for me?

Operator response:

Yes, at some IRS office locations, or you may go to an IRS approved tax professional for this service. You may also file from your home computer using commercial software.

14. I don't owe any taxes. Can I electronically file my taxes after April 15th ?

Operators Response:

Yes, you can e-file until October 15th. If that date falls on a weekend or federal holiday, you have until midnight the following business day to submit your return.

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15. Can I pay personal estimated taxes anytime of the year?

Operator response:

Yes, I will be glad to send you a Form 1040ES, which includes a worksheet and 4 vouchers. I will also send a Publication 505 (Tax Withholding and Estimated Tax).

16. Can I send my estimated payment without the voucher (Form 1040 ES)?

Operator response:

It is preferred that the payment is made with a voucher. However, when an exception must be made, you must write on the check, your social security number, type of tax and indicate for what year to apply the payment. Make check payable to the Department of the Treasury. You should include a brief letter of explanation with the payment.

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17. The deadline for filing a return has passed, I did not file for an extension. What should I do?

Operator response:

You need to file the tax return as soon as possible. If any taxes are owed, pay them with your return. If you are unable to pay the full amount due pay as much as you can and attach a Form 9465 (Installment Agreement Request) to your return. For further questions, call Customer Service at 1-800-829-1040.

ELECTRONIC FILING

ESTIMATED TAXES

EXTENTIONS

18. In addition to my regular job, I had a part-time business. Do I need to report the money that I earned?

Operator response:

Yes, this may be self-employment income. I will send you Publication 533 (Self-Employment Tax) and Publication 505 (Tax Withholding and Estimated Tax) for more information.

19. How do I report income from a prize and/or award?

Operator response:

Prizes and awards must be included in your income. I can send Publication 17 (Your Federal Income Tax) for more details.

20. I completed my return but I don't have the money to pay. What should I do?

Operator response:

File your tax return timely, or as soon as possible if the deadline has passed. Pay as much as you can with the return. Complete and include Form 9465 (Installment Agreement Request), with your return. Write Form 9465 in the top left corner of the return.

21. I completed a Form 9465. Do I have to wait for confirmation before I mail in the next payment?

Operator response:

You should continue to send in payments to your Service Center. It takes up to 30 days to receive an acknowledgement. For further questions, you may call Customer Service at 1-800-829-1040. (Due date is the date that was indicated on the Form 9465, item #12.)

22. How do I change my maiden name to my married name?

Operators response:

In order to change your name, you must contact the Social Security Administration. They will issue a new social security card reflecting your new name and automatically send us your new name. Our records should be updated within 10 days after SSA changes their records. After that time, you may electronically file tax returns.

23. What are the per diem rates?

Operator response:

- **US Domestic rates** – I can send Publication 1542. It contains the information you are requesting.
- **International rates** – For that information please contact:
US Government Printing Office Phone: 202-512-1800
PO Box 371954 www.fss.gsa.gov
Pittsburgh, PA 15250-7974 www.state.gov

INCOME

INSTALLMENT PAYMENTS

NAME CHANGE

PER DIEM

24. I have not filed tax returns for several years. What should I do?

Operator response:

You will need to speak with Customer Service at 1-800-829-1040. They will be able to answer any tax questions you may have. If you do not know which forms to file, they will be able to assist you by identifying what you need. If you already know what forms to file, I can place the order for you, however, you will still need to contact them for specific instructions on what you will need to do.

25. Who do you make checks payable to?

Operator response:

United States Treasury

26. Can I sign my return in pencil?

Operator response:

Returns must be signed in ink. You may include your daytime telephone number above your signature. If there is a problem with the form, you may be contacted.

27. Will the IRS figure my taxes for me?

Operator response:

The IRS may compute tax obligations for taxpayers. Publication 967 (The IRS Will Figure Your Taxes) provides guidelines for this process.

28. Can I mark out the date on last year's form and write in the current year?

Operator response:

No – If the form indicates a specific year it can only be used for that year. I will send you the current form.

29. What happens if I mailed my return to the wrong IRS address?

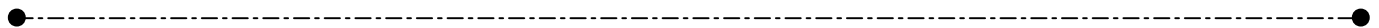
Operator response:

It will be forwarded to the correct address.

30. I didn't get a label on my personal tax return. What should I do?

Operator response:

You do not need the pre-printed label to file your return. Print the requested information in the appropriate boxes.



31. I need information on my savings bonds. Can you help me?

Operator response:

Interest rates – Call 1-800-487-2663 (Automated System)

- For information on Savings Bonds contact the Federal Reserve Bank or your personal financial institution.
- For IRS related questions, I can send you Publication 550 (Investment Income and Expenses).
- You can also visit the web-site at www.savingsbonds.gov.

32. Why didn't I get my tax forms package and how do I get back on the mailing list? (Individuals)

Operator response:

- Did you use a tax professional last year?
- Did you file electronically?
- Did you move?

If the answer to any of these questions is "yes" you may not receive a tax package this year. You can pick up individual forms at local IRS offices that are open to taxpayers, some post offices and libraries, or download them from the Internet (www.irs.gov) or I can order the forms for you. If you moved, I can also send you Form 8822 (Change of Address) to change your mailing address.

33. Are tax forms forwarded if you move?

Operator response:

Tax packages should find you if you have filed a change of address with the post office, but there is no guarantee. I will be glad to send you the forms you need.

34. I can't get anyone to help me with my problem. I have talked to numerous people but I still can't get my problem resolved. What should I do?

Operator response:

You need to contact the Taxpayer Advocate office for assistance. The Taxpayer Advocate Service is an IRS program that provides an independent system to assure that tax problems, which have not been resolved through normal channels, are promptly and fairly handled. Please call 1-877-777-4778.

Referral Criteria:

- Taxpayer is suffering, or are about to suffer, a significant hardship
 - Taxpayer is facing an immediate threat of adverse action
 - Taxpayer will incur significant cost (including fees for professional representation)
 - Taxpayer will suffer irreparable injury or long-term adverse impact
 - Taxpayer has experienced a delay of more than 30 days to resolve the issue
 - Taxpayer has not received a response or resolution by the date promised
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35. How do I get my Form W-2 if my employer hasn't sent it?

Operator response:

If you did not receive your W-2 by January 31, you should contact your employer and request a copy. If you do not receive the W-2 by February 16, you will need to contact Customer Service by calling 1-800-829-1040.

36. I forgot to mail my Form W-2, schedules or forms with my return. What should I do?

Operator response:

Wait until the Internal Revenue Service requests the Form W-2, schedules or forms. You will receive a notice requesting the items within six weeks from the date you mail the return.

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